



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-157714-06]

RIN 1545-BG43

Determination of Governmental Plan Status; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a correction of notice of public hearing on an advance notice of proposed rulemaking; correction

SUMMARY: This document corrects a correction to a notice of public hearing on an advance proposed rulemaking (REG-157714-06) that was published in the **Federal Register** on Thursday, March 1, 2012 (77 FR 12514) relating to the determination of governmental plans.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Pamela Kinard at (202) 622-6060, and regarding the submission of public comments and the public hearing, Ms Oluwafunmilayo (Funmi) Taylor, at (202) 622-7180 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background

The notice of public hearing on an advance notice proposed rulemaking (REG-157714-06) that is the subject of this correction is under section 414(d) of the Internal Revenue Code.

Need for Correction

As published, REG-157714-06, contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the publication of the correction to a notice of public hearing on an advance proposed rulemaking (REG-157714-06) which was the subject of FR. Doc. 2012-4905, is corrected as follows:

1. On page 12514, column 1, in the preamble, under the caption “Background:”, line three, the language “(REG-133233-08) that is the subject of” is corrected to read “(REG-157714-06) that is the subject of”

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